

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

Case No. 1:07-MC-55

WILLIAM ROZELLE,

HON. GORDON J. QUIST

Respondent.

ORDER ADOPTING REPORT AND RECOMMENDATION

The Court has before it Respondent's objection to the Report and Recommendation issued by Magistrate Judge Hugh W. Brenneman, Jr. on July 19, 2007, recommending that the petition to enforce Internal Revenue summons be granted and that an order be entered compelling Respondent to comply with the terms of the summons. The magistrate judge found that Petitioner established a *prima facie* case supporting the enforcement of the summons, and he rejected as frivolous Respondent's defense of lack of jurisdiction. Having conducted a *de novo* review of the report and recommendation, the Court concludes that the report and recommendation should be adopted.

The Court has reviewed Respondent's objection and, as did the magistrate judge, finds Respondent's arguments to be frivolous. Respondent again raises lack of jurisdiction, but this argument was fully addressed by the magistrate judge. Nothing in Respondent's objection persuades the Court that the magistrate judge erred in concluding that this Court has jurisdiction to enforce the summons and that Respondent is subject to jurisdiction in this district. Therefore,

IT IS HEREBY ORDERED that the Report and Recommendation dated July 19, 2007 (docket no. 11) is **ADOPTED AS THE OPINION OF THE COURT**.

IT IS FURTHER ORDERED that Respondent shall comply with the summons by appearing at 678 Front Street N.W., Grand Rapids, Michigan, 49504, on October 15, 2007, at 9:00 a.m., with all documents and records for the applicable periods identified in the summons or in any attachments thereto.

Dated: September 25, 2007

/s/ Gordon J. Quist
GORDON J. QUIST
UNITED STATES DISTRICT JUDGE